

taxpayer of his action or failure to act upon the application for revision of the tax as provided in this section. Within thirty (30) days from the receipt by the taxpayer of the notice as required by this section, or upon thirty (30) days from the receipt by the taxpayer of the notice provided for by Section 285 of this sub-title, the taxpayer may request a formal hearing before the Comptroller. Thereupon, after reasonable notice to the taxpayer, the Comptroller shall grant such hearing.

(b) After such hearing, the Comptroller shall make such revision of the assessment or grant or refuse a refund as he deems just and shall notify the taxpayer of his determination.

(c) In addition, the Comptroller may levy a deficiency assessment against the taxpayer for any additional taxes found by him to be due. Such deficiency assessment shall be made and shall be payable in accordance with Section 281 of this sub-title.

288. Any taxpayer dissatisfied with any final determination of the Comptroller upon application for revision of any assessment or refusal of refund may, within sixty (60) days after notice by the Comptroller of his determination, appeal from such determination to the Circuit Court of the County in which the taxpayer regularly conducts his business or to the Baltimore City Court if the taxpayer regularly conducts his business in Baltimore City. Such appeals shall be limited to questions of law only, but the Comptroller shall file in the Court to which the appeal has been taken a certified copy of the record of proceedings held before him. If the taxpayer is dissatisfied with the determination of the Circuit Courts of the Counties or the Baltimore City Court, as the case may be, he may, within thirty (30) days from the final Order entered by such Court, appeal to the Court of Appeals of Maryland.

### SUCCESSORS OF VENDOR

289. Whenever a sale, transfer or assignment in bulk of any part of the whole of a stock of merchandise or of fixtures, or merchandise and fixtures pertaining to the conducting of the business of the vendor, transferrer or assignor, is made otherwise than in the ordinary course of trade and in the regular prosecution of business, the purchaser, transferee or assignee shall, at least ten (10) days before taking possession of such merchandise, fixtures or merchandise and fixtures, or paying thereafter, notify the